

| | | | | | | | | | | | | | | | | | |
|--|---|---|----|--|----|---------------------------------|---|---|--|---|---|---|--|---|--|--|--|
| LONG FORM | | <input type="checkbox"/> RETURN WITH CHECK (PLEASE ATTACH CHECK HERE) | | Serial Number | | | | | | | | | | | | | |
| Liquidator | | 2002 COMMONWEALTH OF PUERTO RICO DEPARTMENT OF THE TREASURY 2002 | | | | | | | | | | | | | | | |
| Reviewer | | INDIVIDUAL INCOME TAX RETURN | | RETURN: <input type="checkbox"/> ORIGINAL <input type="checkbox"/> AMENDED | | | | | | | | | | | | | |
| R | M | RO | V1 | V2 | P1 | P2 | N | D | E | A | G | FOR CALENDAR YEAR 2002 OR TAXABLE YEAR BEGINNING ON _____ AND ENDING ON _____ | | <input type="checkbox"/> DECEASED DURING THE YEAR | | | |
| First Name Initial Last Name Second Last Name | | | | | | Social Security Number | | | | | | Payment Stamp | | | | | |
| Postal Address | | | | | | Date of Birth | | | Sex <input type="checkbox"/> M <input type="checkbox"/> F | | | | | | | | |
| Zip Code | | | | | | Spouse's Social Security Number | | | | | | | | | | | |
| "Place Label here" | | | | | | Spouse's Date of Birth | | | | | | | | | | | |
| Spouse's First Name and Initial Last Name Second Last Name | | | | | | Day Month Year | | | Home Telephone () - | | | | | | | | |
| Home Address (Town or Urbanization, Number, Street) | | | | | | Office Telephone () - | | | CHANGE OF ADDRESS <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | |
| E-Mail Address | | | | | | Receipt Number: _____ | | | Amount: _____ | | | | | | | | |

| | | | | | | |
|---------------|--|--|---|--|--|--|
| Part 1 | YES NO A. <input type="checkbox"/> <input type="checkbox"/> United States Citizen? B. <input type="checkbox"/> <input type="checkbox"/> Resident of Puerto Rico at the end of the year? C. <input type="checkbox"/> <input type="checkbox"/> Tax exempt income from Lottery of Puerto Rico? D. <input type="checkbox"/> <input type="checkbox"/> Income from racetrack winnings in Puerto Rico? E. <input type="checkbox"/> <input type="checkbox"/> Other exempt income? (Submit Schedule) F. <input type="checkbox"/> <input type="checkbox"/> Obligation to make payments to ASUME ? | | FILING STATUS AT THE END OF THE TAXABLE YEAR: 1) <input type="checkbox"/> Married living with spouse and filing jointly 2) <input type="checkbox"/> Married not living with spouse (Not head of household) (Indicate spouse's name and social security number) 3) <input type="checkbox"/> Head of household 4) <input type="checkbox"/> Single 5) <input type="checkbox"/> Married filing separately (Indicate spouse's name and social security number) | | | |
| | HIGHEST SOURCE OF INCOME: G. <input type="checkbox"/> Government, Municipalities and Public Corporations Employee H. <input type="checkbox"/> Federal Government Employee I. <input type="checkbox"/> Private Business Employee Your occupation _____ Spouse's occupation _____ | | J. <input type="checkbox"/> Retired/Pensioner K. <input type="checkbox"/> Self-Employed (Indicate principal industry or business) | | GOVERNMENT CONTRACT <input type="checkbox"/> TAXPAYER <input type="checkbox"/> SPOUSE 2003 RETURN <input type="checkbox"/> SPANISH <input type="checkbox"/> ENGLISH | |

| Receipt Stamp | 1. Wages, Commissions, Allowances and Tips <input type="checkbox"/> ATTACH ALL YOUR WITHHOLDING STATEMENTS (FORMS 499R-2/W-2PR, 499R-2C/W-2CPR or W-2), AS APPLICABLE. <input type="checkbox"/> Total (Number of withholding statements with this return) <input type="checkbox"/> | <table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2">A-Income Tax Withheld</th></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> </table> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><th colspan="2">B-Wages, Commissions, Allowances and Tips</th></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> <tr><td style="text-align: right;">_____</td><td style="text-align: right;">00</td></tr> </table> | A-Income Tax Withheld | | _____ | 00 | _____ | 00 | _____ | 00 | _____ | 00 | _____ | 00 | B-Wages, Commissions, Allowances and Tips | | _____ | 00 | _____ | 00 | _____ | 00 | _____ | 00 | _____ | 00 |
|---|---|---|-----------------------|--|-------|----|-------|----|-------|----|-------|----|-------|----|---|--|-------|----|-------|----|-------|----|-------|----|-------|----|
| A-Income Tax Withheld | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| B-Wages, Commissions, Allowances and Tips | | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |
| _____ | 00 | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | |
|---|---|---------------|
| Part 2 | C-Federal Government Wages (See instructions)..... (01) _____ 00 | |
| | 2. Other Income (or Losses): | |
| | A) Interest income (Schedule F Individual, Part I, line 10) | (03) _____ 00 |
| | B) Distributable share on special partnerships profits (Submit Schedule F Individual and Schedule R) | (04) _____ 00 |
| | C) Distributable share on special partnerships losses (Submit Schedule R) | (05) _____ 00 |
| | D) Dividends from corporations and distributions from partnerships subject to withholding (Schedule F Individual, Part II, line 1A)..... | (06) _____ 00 |
| | E) Dividends from corporations and distributions from partnerships not subject to withholding (Schedule F Individual, Part II, line 1B).... | (07) _____ 00 |
| | F) Distributable share on profits from Subchapter N corporations of individuals (Submit Schedule F Individual) | (08) _____ 00 |
| | G) Miscellaneous income (Submit Schedule F Individual)..... | (09) _____ 00 |
| | H) Distributions from Individual Retirement Accounts and Educational Contribution Accounts (Submit Schedule F Individual) | (10) _____ 00 |
| I) Dividends from Capital Investment or Tourism Fund (Submit Schedule Q1) | (11) _____ 00 | |
| J) Income from annuities and pensions (Schedule H Individual, Part II, line 12) | (12) _____ 00 | |
| K) Alimony received (Payer's social security No. _____)(13) | (14) _____ 00 | |
| L) Gain (or loss) from industry or business (Submit Schedule K Individual) | (15) _____ 00 | |
| M) Gain (or loss) from farming (Submit Schedule L Individual) | (16) _____ 00 | |
| N) Gain (or loss) from professions and commissions (Submit Schedule M Individual)..... | (17) _____ 00 | |
| O) Gain (or loss) from rental business (Submit Schedule N Individual)..... | (18) _____ 00 | |
| P) Gain (or loss) from sale or exchange of capital assets and Qualified pension plans (Submit Schedule D Individual)..... | (19) _____ 00 | |
| Q) Net long-term capital gain on Investment Funds (Submit Schedule Q1) | (20) _____ 00 | |
| 3. Total Gross Income (Add lines 1B, 1C and 2A through 2Q)..... | (21) _____ 00 | |
| 4. Alimony Paid (Recipient's social security No. _____)(22) | (23) _____ 00 | |
| 5. Adjusted Gross Income (Subtract line 4 from line 3)..... | (30) _____ 00 | |

Part 3

| | | | |
|---|------|------|----|
| 5. Adjusted Gross Income (From line 5, page 1)..... | 02 | (01) | 00 |
| 6. STANDARD DEDUCTION: If you checked box 1 in Part 1 enter \$3,000, box 2 enter \$2,000, box 3 enter \$2,600, box 4 enter \$2,000. If you checked box 5 and your spouse claimed itemized deductions enter zero. If your spouse did not itemize enter \$1,500 | (02) | | 00 |
| 7. Total itemized deductions (Schedule A Individual, Part I, line 16)..... | (03) | | 00 |
| 8. Standard or itemized deductions (Enter the larger of line 6 or 7)..... | (04) | | 00 |
| 9. Total additional deductions (Schedule A Individual, Part II, line 9)..... | (05) | | 00 |
| 10. Total deductions (Add lines 8 and 9)..... | (06) | | 00 |
| 11. PERSONAL EXEMPTION: If you checked box 1 enter \$3,000, box 2 enter \$1,300, box 3 enter \$3,000, box 4 enter \$1,300, box 5 enter \$1,500 | (07) | | 00 |
| 12. EXEMPTION FOR DEPENDENTS (Complete Schedule A1 Individual, see instructions) | | | |
| A) Non university: Category (N) | (10) | | 00 |
| B) University student: Category (U) | (14) | | 00 |
| C) Disabled, blind or age 65 or older: Category (I) | (18) | | 00 |
| D) Total Exemption for Dependents (Add lines 12A, 12B and 12C)..... | (20) | | 00 |
| 13. Total Deductions and Exemptions (Add lines 10, 11 and 12D)..... | (21) | | 00 |
| 14. NET TAXABLE INCOME (Subtract line 13 from line 5. If line 13 is larger than line 5, enter zero)..... | (30) | | 00 |

Part 4

| | | | |
|--|------|------|----|
| 15. TAX AS PER: (01) <input type="checkbox"/> 1 Tax Table <input type="checkbox"/> 2 Special tax on capital gains <input type="checkbox"/> 3 Nonresident alien..... | (02) | | 00 |
| 16. Gradual Adjustment Amount (Schedule P Individual, line 7)..... | (03) | | 00 |
| 17. Excess of Alternate Basic Tax over Regular Tax (Schedule O Individual, line 6)..... | 03 | (04) | 00 |
| 18. Tax on interest subject to withholding (Schedule F Individual, Part I, line 6)..... | (05) | | 00 |
| 19. Special tax on corporate dividends and partnerships distributions subject to withholding (Schedule F Individual, Part II, line 2A)..... | (06) | | 00 |
| 20. Tax on dividends from Capital Investment or Tourism Fund (Submit Schedule Q1)..... | (07) | | 00 |
| 21. Tax on IRA or Educational Contribution Accounts distributions of income from sources within P. R. (Schedule F Individual, Part VI, line 2)..... | (08) | | 00 |
| 22. Tax on IRA distributions to Government pensioners (Schedule F Individual, Part VI, line 3)..... | (09) | | 00 |
| 23. Tax on IRA distributions under Sections 1169A and 1169B (Schedule F Individual, Part VI, line 6)..... | (10) | | 00 |
| 24. Special tax on net income from Film or Infrastructure Projects, and from businesses with tax exemption decree under Act 135 of 1997 (Schedule K Individual, Part II, line 10 or Schedule N Individual, Part II, line 8)..... | (11) | | 00 |
| 25. TOTAL TAX DETERMINED (Add lines 15 through 24)..... | (12) | | 00 |
| 26. Recapture of investment credit claimed in excess (Schedule B Individual, Part I, line 3)..... | (13) | | 00 |
| 27. Credit for salaried taxpayers (See instructions)..... | (14) | | 00 |
| 28. Tax credits (Schedule B Individual, Part II, line 17)..... | (15) | | 00 |
| 29. TAX LIABILITY (Add lines 25 and 26 and subtract line 27 or 28, whichever applies. If it is less than zero, enter zero)..... | (16) | | 00 |
| 30. Addition to the Tax for Failure to Pay Estimated Tax (Schedule T Individual, Part V, line 34)..... | (17) | | 00 |
| 31. TAX WITHHELD OR PAID: | | | |
| A) Tax withheld on wages (Add lines 1A and 1C of Part 2)..... | (18) | | 00 |
| B) Tax withheld on annuities and pensions (Schedule H Individual, Part II, line 13)..... | (19) | | 00 |
| C) Other payments and withholdings (Schedule B Individual, Part III, line 19)..... | (20) | | 00 |
| D) Total Tax Withheld or Paid (Add lines 31A through 31C)..... | (21) | | 00 |
| 32. AMOUNT OF TAX DUE (If line 31D is smaller than the sum of lines 29 and 30, enter the difference here, otherwise, enter on line 37)..... | (22) | | 00 |
| 33. Less: Amount paid with automatic extension of time..... | (23) | | 00 |
| 34. BALANCE OF TAX DUE (If line 32 is larger than line 33, enter the difference here, otherwise, enter on line 37)..... | (24) | | 00 |
| 35. Less: Amount paid (a) With Return | (25) | | 00 |
| (b) Through Electronic Transfer (Transaction No.) | (26) | | 00 |
| (c) Interest | (27) | | 00 |
| (d) Surcharges and Penalties | (28) | | 00 |
| 36. BALANCE OF TAX DUE (Subtract lines 35(a) and 35(b) from line 34)..... | (29) | | 00 |
| 37. Amount overpaid (Subtract lines 31D and 33 from lines 29 and 30. Indicate distribution on line A or B)..... | (30) | | 00 |
| A) To be credited to estimated tax for 2003..... | (31) | | 00 |
| B) TO BE REFUNDED (If you want your refund to be deposited directly in an account, complete Part 5)..... | (40) | | 00 |

Part 5

AUTHORIZATION FOR THE DIRECT DEPOSIT OF THE REFUND

| | | |
|---|-----------------|----------------|
| Route/Transit number | Type of account | Account number |
| <input type="checkbox"/> Checks <input type="checkbox"/> Savings | | |
| Account in the name of: _____ and _____ (Complete name in print letter as it appears on your account. If married and filing jointly, include your spouse's name) | | |

I hereby declare under the penalty of perjury that this return (including the statements, schedules and other documents attached) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. I also declare that I have provided more than 50% of the support for all dependents claimed. The declaration of the person that prepares this return (except the taxpayer) is with respect to the information received, and this information has been verified.

| | | | |
|-------------------------------------|---|----------------------------------|------|
| Taxpayer's signature | Date | Spouse's signature | Date |
| 04 Specialist's Name (Print letter) | Specialist's Social Security Number | Name of the Firm or Business | |
| Address | Register Number | Employer's Identification Number | |
| Zip Code | Self-employed (Check here) <input type="checkbox"/> | Specialist's Signature | Date |

NOTE TO TAXPAYER: If you paid a Specialist to prepare your return, he (she) must sign and write his (her) registration number in the space provided. Conservation period: Ten (10) years

Schedule A Individual

Rev. 05.02



ITEMIZED AND ADDITIONAL DEDUCTIONS

200

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Itemized Deductions (See instructions)

1. Home mortgage interest:
Name of entity to which payment was made | Mortgage | Loan Number | Employer's Identification No. | Amount
Principal residence: First (01) 00 (05)
Second (02) 00 (06)
Second residence: First (03) 00 (07)
Second (04) 00 (08)
Loan Origination Fees (Points) Paid Directly by Borrower (See instructions) 00 (09)
Loan Discounts (Points) Paid Directly by Borrower (See instructions) 00 (10)
Total home mortgage interest paid (11) 00
2. License plates paid for automobiles used for personal purposes (See instructions) (12) 00
3. Child care expenses (See instructions. \$800 for one child; \$1,600 for two or more children) (13) 00
4. Rent paid (Landlord's social security No. _____) (14) (15) 00
5. Property tax on principal residence (16) 00
6. Casualty loss on your principal residence (See instructions) (17) 00
7. Medical expenses (Schedule J Individual, line 4) (18) 00
8. Charitable contributions (Schedule J Individual, line 11) (19) 00
9. Loss of personal property as a result of certain casualties (See instructions) (20) 00
10. Windmills expenses (21) 00
11. Orthopedic equipment expenses for handicapped persons:
Check: (22) [] 1 Taxpayer [] 2 Wife [] 3 Others (23) 00
12. Dependent's education expenses (24) 00
13. Solar equipment expenses (25) 00
14. Interest paid on students loans at university level (See instructions):
Financial Inst. Loan No. Employer's Ident. No. Amount
(26) (27) (28) (29)
Total interest paid on students loans at university level (30) 00
15. Contributions to the Fund for Services Against Remediable Catastrophic Diseases (See instructions) (31) 00
16. Total itemized deductions (Add lines 1 through 15 and transfer to Part 3, line 7 of the return) (32) 00

Part II Additional Deductions (See instructions)

1. Contributions to governmental pension or retirement systems (33) 00
2. Contributions to an Individual Retirement Account (Do not exceed from \$3,500 or \$7,000 if married):
Financial Inst. Account No. Employer's Ident. No. Amount
(34) (35) (36) (37) (38) (39)
Total contributions paid to an Individual Retirement Account (40) 00
3. Deduction when both spouses work (41) 00
4. Deduction for Veterans (42) 00
5. Ordinary and necessary expenses (Schedule I Individual, line 8) (43) 00
6. Automobile loan interest (Do not exceed from \$1,200): Bank
Loan No. Employer's Identification No. (44) (45) 00
7. Young people who work (See instructions) (46) 00
8. Educational Contribution Account (Schedule A1 Individual, Part II, line (10)) (See instructions) (47) 00
9. Total additional deductions (Add lines 1 through 8 and transfer to Part 3, line 9 of the return) (48) 00

Schedule A1 Individual

Rev. 05.02



DEPENDENTS AND BENEFICIARIES OF EDUCATIONAL CONTRIBUTION ACCOUNTS

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Dependents Information (See instructions) **55**

IMPORTANT INFORMATION PART I

- Do not include the spouse in this schedule. A married individual who lives with his spouse is not a head of household for tax purposes, therefore, you should not include the wife's name on the box for head of household (line 01).
- If a dependent entitles you the head of household filing status, do not claim him/her as a dependent.
- In order to consider the exemption for dependents you must include this schedule with your return.

| Head of Household | (01) | First Name, Initial | Last Name | Second Last Name | Date of Birth | Relationship | Category | Social Security Number |
|-------------------|------|-----------------------------------|-----------|------------------|-------------------------------------|--------------|--|------------------------|
| | | NOT THE TAXPAYER / NOT THE SPOUSE | | | | | J | |
| | | First Name, Initial | Last Name | Second Last Name | Date of Birth Day / Month / Year | Relationship | Category (N) (U) (I) See instructions | Social Security Number |
| (02) | | | | | | | | |
| (03) | | | | | | | | |
| (04) | | | | | | | | |
| (05) | | | | | | | | |
| (06) | | | | | | | | |
| (07) | | | | | | | | |
| (08) | | | | | | | | |
| (09) | | | | | | | | |
| (10) | | | | | | | | |

Part II Beneficiaries of Educational Contribution Accounts (See instructions) **57**

IMPORTANT INFORMATION PART II

- These beneficiaries must not be considered to determine the exemption for dependents. However, if any of these beneficiaries qualifies as your dependent, you must include him/her in Part I of this Schedule.

| | Name, Initial | Last Name | Second Last Name | Date of Birth Day / Month / Year | Relationship | Social Security Number | Contributed Amount |
|------|--|-----------|------------------|-------------------------------------|--------------|------------------------|--------------------|
| (01) | | | | | | | 00 |
| (02) | | | | | | | 00 |
| (03) | | | | | | | 00 |
| (04) | | | | | | | 00 |
| (05) | | | | | | | 00 |
| (10) | Total contributions (Add lines (01) through (05) and transfer to Part 3, line 7H of the Short Form or to Schedule A Individual, Part II, line 8 of the Long Form) | | | | | | 00 |

Schedule B Individual

Rev. 05.02



RECAPTURE OF INVESTMENT CREDIT CLAIMED IN EXCESS, TAX CREDITS AND OTHER PAYMENTS AND WITHHOLDINGS

200

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Recapture of Investment Credit Claimed in Excess

20

Table with 3 columns: Column A, Column B, Column C. Rows include: Name of entity, Employer's identification No., Investment Credit (Tourism Development, Solid Waste Disposal, Agricultural Incentives, Capital Investment Fund, Theatrical District of Santurce, Film Industry Development, Housing Infrastructure, Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families, Acquisition of an Exempt Business that is in the Process of Closing its Operations in Puerto Rico, Other), Total investment credit claimed in excess, Recapture of investment credit claimed in excess paid in previous year, Recapture of investment credit claimed in excess paid this year, Excess of credit due to next year.

Part II Tax Credits (Do not include estimated tax payments. Include such payments in Part III of this Schedule)

Table with 2 columns: Description, Amount. Rows include: 1. Credit for taxes paid to the United States, its possessions and foreign countries; 2. Credit for: (12) Section 4(a) of Act 8 of 1987 and/or Section 3(b) of Act 135 of 1997; 3. Credit for investment Act No. 362 of 1999: (14) Film Project and/or Infrastructure Project; 4. Credit for investment in Capital Investment Fund, Tourism or other funds, or direct investments; 5. Credit attributable to losses in Capital Investment Fund, Tourism or other funds; 6. Credit for Contributions to the Educational Foundation for Free Selection of Schools; 7. Credit for payments of Membership Certificates by Ordinary and Extraordinary Members of Employees-Owned Special Corporations; 8. Credit for the purchase of tax credits; 9. Credit for investment in Housing Infrastructure; 10. Credit for investment in the Construction or Rehabilitation of Rental Housing Projects for Low or Moderate Income Families; 11. Credit to investors in an exempt business that is in the process of closing its operations in Puerto Rico; 12. Credit for purchases of products manufactured in Puerto Rico and Puerto Rican agricultural products; 13. Credits carried from previous years; 14. Other credits not included on the preceding lines; 15. Total Tax Credits; 16. Total tax determined; 17. Credit to be claimed; 18. Carryforward credits.

| Part III | | Other Payments and Withholdings | |
|-----------------|--|--|----|
| 1. | Estimated tax payments for 2002 | (31) | 00 |
| 2. | Tax paid in excess in prior years credited to estimated tax | (32) | 00 |
| 3. | Tax withheld to nonresidents (Form 480.6C) | (33) | 00 |
| 4. | Tax withheld on interest (Schedule F Individual, Part I, line 8) | (34) | 00 |
| 5. | Tax withheld on dividends from corporations or distributions from partnerships (Schedule F Individual, Part II, line 3A) | (35) | 00 |
| 6. | Dividends from corporations or distributions from partnerships operating under Act No. 8 of 1987 (Form 480.62): <input type="checkbox"/> 10% <input type="checkbox"/> 5% <input type="checkbox"/> 2% | (36) | 00 |
| 7. | Dividends from Capital Investment or Tourism Funds (Submit Schedule Q1) | (37) | 00 |
| 8. | Services rendered by individuals (Form 480.6B) | (38) | 00 |
| 9. | Payments for judicial or extrajudicial indemnification (Form 480.6B)..... | (39) | 00 |
| 10. | Tax withheld on distributable share of net profits to stockholders of corporations of individuals (Form 480.6 CI) | (40) | 00 |
| 11. | Tax withheld on distributable share of net profits to partners of special partnerships (Form 480.6 SE) | (41) | 00 |
| 12. | Tax withheld on IRA or Educational Contribution Accounts distributions of income from sources within Puerto Rico (Form 480.7 and/or 480.7B) | (42) | 00 |
| 13. | Tax withheld on IRA distributions to Government pensioners (Form 480.7)..... | (43) | 00 |
| 14. | Tax withheld on IRA distributions under Section 1169A (Form 480.7) | (44) | 00 |
| 15. | Prepaid tax on IRA distributions under Section 1169A (Form 480.7) | (45) | 00 |
| 16. | Tax withheld on IRA distributions through transfer under Section 1169B (Form 480.7) | (46) | 00 |
| 17. | Tax withheld at source on qualified pension plans distributions (Form 480.6B) | (47) | 00 |
| 18. | Other payments and withholdings not included on the preceding lines (Submit detail) | (48) | 00 |
| 19. | Total other payments and withholdings (Add lines 1 through 18. Transfer to page 2, Part 4, line 31C of the return) | (50) | 00 |

Conservation Period: Ten (10) years

Schedule B1 Individual

Rev. 05.02



CREDITS FOR PURCHASE OF PRODUCTS MANUFACTURED IN PUERTO RICO AND PUERTO RICAN AGRICULTURAL PRODUCTS

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Credit for Purchase of Products Manufactured in Puerto Rico (Section 1040C)

13

Eligible purchases of products manufactured in Puerto Rico:

Table with 4 columns: Manufacturing Business, Employer's Identification Number, Manufacturing Business Identification Number, Purchases Value. Multiple empty rows for data entry.

- 1. Total aggregate purchases value (01)
2. Aggregate purchases value of products manufactured in Puerto Rico during the 3 taxable years preceding the current taxable year:
Year:
Aggregate purchases value:
3. Average of aggregate purchases value during the basis period (02)
4. Purchases increase (Subtract line 3 from line 1) (03)
5. Amount of credit (Multiply line 4 by 25%) (04)
6. Credit carried from previous years (Submit Schedule)
7. Total available credit under Section 1040C (Transfer to Part V, line 5) (05)

Part II Credit for Purchase of Products Manufactured in Puerto Rico for Exportation (Section 1040D)

Eligible purchases of products manufactured in Puerto Rico for exportation:

Table with 4 columns: Manufacturing Business, Employer's Identification Number, Manufacturing Business Identification Number, Purchases Value. Multiple empty rows for data entry.

- 1. Total aggregate purchases value (06)
2. Aggregate purchases value of products manufactured in Puerto Rico during the 3 taxable years preceding the current taxable year:
Year:
Aggregate purchases value:
3. Average of aggregate purchases value during the basis period (07)
4. Purchases increase (Subtract line 3 from line 1) (08)
5. Amount of credit (Multiply line 4 by 10%) (09)
6. Credit carried from previous years (Submit Schedule)
7. Total available credit under Section 1040D (Complete Part V) (10)

Part III Credit for Purchase of Products Manufactured in Puerto Rico for Local Sale and Consumption (Section 1040E)

Eligible purchases of products manufactured in Puerto Rico for local sale and consumption:

| Manufacturing Business | Employer's Identification Number | Manufacturing Business Identification Number | Purchases Value |
|------------------------|----------------------------------|--|-----------------|
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |
| | | | 00 |

1. Total aggregate purchases value (11) 00

2. Aggregate purchases value of products manufactured in Puerto Rico during the 3 taxable years preceding the current taxable year:

| | | | |
|----------------------------|-------|-------|-------|
| Year: | _____ | _____ | _____ |
| Aggregate purchases value: | _____ | 00 | _____ |

| | |
|--|----|
| 3. Average of aggregate purchases value during the basis period (12) | 00 |
| 4. Purchases increase (Subtract line 3 from line 1) (13) | 00 |
| 5. Amount of credit (Multiply line 4 by 10%) (14) | 00 |
| 6. Credit carried from previous years (Submit Schedule) (15) | 00 |
| 7. Total available credit under Section 1040E (Complete Part V) (15) | 00 |

Part IV Credit for Increase in Purchases of Puerto Rican Agricultural Products (Section 1040F)

| Agricultural Production Group, Agricultural Sector or Qualified Farmer | Contract Number Department of Agriculture | Purchases Increase | Percentage Granted | Amount of Credit |
|--|---|--------------------|--------------------|------------------|
| | (16) | | | (21) 00 |
| | (17) | | | (22) 00 |
| | (18) | | | (23) 00 |
| | (19) | | | (24) 00 |
| | (20) | | | (25) 00 |

1. Total credit for purchases of Puerto Rican agricultural products (26) 00

2. Credit carried from previous years (Submit Schedule) (27) 00

3. Total available credit under Section 1040F (Complete Part V) (27) 00

Part V Limitation of Credits for Purchases of Products Manufactured in PR and Puerto Rican Agricultural Products

| | |
|--|----|
| 1. Tax determined (Form 482.0, Part 4, line 25)..... (28) | 00 |
| 2. Recapture of investment credit claimed in excess (Form 482.0, Part 4, line 26)..... (29) | 00 |
| 3. Tax liability (Add lines 1 and 2)..... (30) | 00 |
| 4. Limitation of 1040C credit (Multiply line 3 by 10%)..... (31) | 00 |
| 5. Available credit under Section 1040C (From Part I, line 7)..... (32) | 00 |
| 6. Credit to be claimed under Section 1040C (The smaller of line 4 or 5)..... (33) | 00 |
| 7. Limitation of 1040D, 1040E and 1040F credits (Multiply line 3 by 25%)..... (34) | 00 |
| 8. Available credit under Sections 1040D, 1040E and 1040F (Add lines 7 from Part II and Part III, and line 3 from Part IV)..... (35) | 00 |
| 9. Credit to be claimed under Sections 1040D, 1040E and 1040F (The smaller of line 7 or 8)..... (36) | 00 |
| 10. Total credits to be claimed (Add lines 6 and 9. Transfer to Schedule B Individual, Part II, line 12)..... (37) | 00 |

Conservation Period: Ten (10) years

Schedule C Individual

Rev. 05.02



CREDIT FOR TAXES PAID TO THE UNITED STATES, ITS POSSESSIONS AND FOREIGN COUNTRIES

200__

Taxable year beginning on _____, ____ and ending on _____, ____

Taxpayer's name

Social Security Number

Name of place to which taxes were paid

Part I Determination of Net Income from Sources Outside of Puerto Rico

Table with 7 rows for Part I calculations: Adjusted gross income from sources outside of Puerto Rico, Optional standard or itemized deductions, Adjusted gross income from sources outside of Puerto Rico (Same as line 1), Adjusted gross income from all sources, Divide line 3 by line 4, Multiply line 2 by line 5, NET INCOME FROM SOURCES OUTSIDE OF PUERTO RICO.

Part II Determination of Net Income from All Sources

Table with 3 rows for Part II calculations: Adjusted gross income from all sources, Optional standard or itemized deductions, NET INCOME FROM ALL SOURCES.

Part III Taxes Paid or Accrued to the United States, its Possessions and Foreign Countries

Table with 2 rows for Part III: 1. Credit claimed for taxes: [] Paid [] Accrued; 2. (a) Date paid or accrued (b) Taxes paid or accrued during the year

Part IV Determination of Credit

30

Table with 7 rows for Part IV calculations: Net income from sources outside of Puerto Rico, Net income from all sources, Taxes to be paid in Puerto Rico, Divide line 1 by line 2, CREDIT (Multiply line 3 by line 4), Taxes paid to the United States, its possessions and foreign countries, CREDIT TO BE CLAIMED.

LIMITATION: THE CREDIT SHALL NOT EXCEED THE AMOUNT OF TAXES PAID TO THE UNITED STATES, ITS POSSESSIONS AND FOREIGN COUNTRIES.

Schedule E

Rev. 05.02



DEPRECIATION

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security or Employer's Identification Number

| 1. Type of property (In the case of a building, specify the material used in the construction). | 2. Date acquired. | 3. Original cost or other basis (exclude cost of land). Basis for automobiles may not exceed \$25,000 per vehicle. | 4. Depreciation claimed in prior years. | 5. Estimated useful life to compute the depreciation. | 6. Depreciation claimed this year. |
|---|-------------------|--|---|---|------------------------------------|
|---|-------------------|--|---|---|------------------------------------|

37

(a) Current Depreciation

| | | | | | |
|-------|--|--|----|----|----|
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| Total | | | | 00 | 00 |

(b) Flexible Depreciation

| | | | | | |
|-------|--|--|----|----|----|
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| Total | | | | 00 | 00 |

(c) Accelerated Depreciation

| | | | | | |
|-------|--|--|----|----|----|
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| Total | | | | 00 | 00 |

(d) Improvements Amortization

| | | | | | |
|-------|--|--|----|----|----|
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| Total | | | | 00 | 00 |

Note: Complete next line only if you are filling out Form 482.0 (Individual Income Tax Return - Long Form)

TOTAL: (Add total of lines (a) through (d) of Column 6. Transfer to Schedules K, L, M and N Individual, whichever applies)..... (10) 00

Schedule CH Individual

Rev. 05.02



**RELEASE OF CLAIM TO EXEMPTION
FOR CHILD (CHILDREN) OF DIVORCED
OR SEPARATED PARENTS**

200__

Taxable year beginning on _____, ____ and ending on _____, ____

Name of parent claiming the exemption

Social Security Number

Part I

Release of Claim to Exemption for Dependents for Current Year (See instructions)

I, _____, agree and compromise not to claim an exemption for dependents for
Name of parent releasing claim exemption

the taxable year 200__ for (enter the name(s) of child(children)):

- (1) _____
- (2) _____
- (3) _____
- (4) _____
- (5) _____

Signature of parent releasing claim exemption Social Security Number Date

If you choose not to claim an exemption for this(these) child(children) for future taxable years, complete Part II.

Part II

Release of Claim to Exemption for Dependents for Future Years (See instructions)

I, _____, agree and compromise not to claim an exemption for dependents for
Name of parent releasing claim exemption

the taxable year(s) _____ for (enter the name(s) of child(children)):
(Specify)

- (1) _____
- (2) _____
- (3) _____
- (4) _____
- (5) _____

Signature of parent releasing claim exemption Social Security Number Date

Schedule D Individual

Rev. 05.02



CAPITAL GAINS AND LOSSES

200__

Taxable year beginning on _____, ____ and ending on _____, ____

Taxpayer's name

Social Security Number

Table with 7 columns: Description and Location of Property, (A) Date Acquired, (B) Date Sold, (C) Sale Price, (D) Adjusted Basis, (E) Selling Expenses, (F) Gain or Loss

52

Part I Short-Term Capital Assets Gains and Losses (Held 6 months or less)

Table for Part I with 7 columns and rows 1-10. Includes summary rows for net short-term capital gain and loss.

Part II Long-Term Capital Assets Gains and Losses (Held more than 6 months) (Property located in PR - Section 1014(b))

Table for Part II with 7 columns and rows 11-17. Includes summary rows for net long-term capital gain and loss from property located in P.R.

Part III Long-Term Capital Assets Gains and Losses (Held more than 6 months) (Other Properties - Section 1014(a))

Table for Part III with 7 columns and rows 19-25. Includes summary rows for net long-term capital gain and loss from other properties.

| Part IV Long-Term Capital Assets Gains and Losses (Held more than 6 months) (Shares from eligible Corporation or Partnership - Section 1014(c)) | | | | | | | | | |
|--|--|--|------|----|--|----|--|------|----|
| | | | (46) | 00 | | 00 | | 00 | 00 |
| | | | (47) | 00 | | 00 | | 00 | 00 |
| | | | (48) | 00 | | 00 | | 00 | 00 |
| 27. Net long-term capital gain (or loss) | | | | | | | | (49) | 00 |
| 28. Distributable share on net long-term capital gain (or loss) from Estates or Trusts..... | | | | | | | | (50) | 00 |
| 29. Distributable share on net long-term capital gain (or loss) from Special Partnerships | | | | | | | | (51) | 00 |
| 30. Distributable share on net long-term capital gain (or loss) from Subchapter N Corporations of Individuals | | | | | | | | (52) | 00 |
| 31. Distributable share on net long-term capital gain (or loss) from Employees - Owned Special Corporations..... | | | | | | | | (53) | 00 |
| 32. Net long-term capital gain (or loss) attributable to direct investment an not through a Capital Investment Fund (Submit detail) | | | | | | | | (54) | 00 |
| 33. Net long-term capital gain (or loss) of shares from eligible Corporation or Partnership (Add lines 27 through 32) .. | | | | | | | | (60) | 00 |

| Part V Lump - Sum Distributions from Qualified Pension Plans | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|------|----|
| 34. Lump-Sum distributions from pension plans qualified by the Department of the Treasury | | | | | | | | | (61) | 00 |

| Part VI Net Capital Gains or Losses and Lump - Sum Distributions from Qualified Pension Plans for Determination of the Adjusted Gross Income | | | | | | | | | |
|---|--------------|----|-----------------------|----|------------------|----|---------------------------|------|----|
| Gains or Losses | Column A | | Column B | | Column C | | Column D | | |
| | Short - Term | | Prop. Located in P.R. | | Other Properties | | Shares Elig. Corp./ Part. | | |
| 35. Enter the gains determined on lines 10, 18, 26 and 33 in the corresponding Column..... | (62) | 00 | | 00 | | 00 | | 00 | 00 |
| 36. Enter the losses determined on lines 10, 18, 26 and 33 in the corresponding Column..... | (63) | 00 | (64) | 00 | (66) | 00 | (68) | 00 | 00 |
| 37. If one of Columns B, C or D reflects a loss on line 36, apply such loss proportionally to the gains (See instructions)..... | | | | 00 | | 00 | | 00 | 00 |
| 38. If two of Columns B, C or D reflect a loss on line 36, add them and apply the total to the gain of the other Column..... | | | | 00 | | 00 | | 00 | 00 |
| 39. Totalize Columns B, C and D. If any Column reflects a loss on line 36, enter zero here | | | | 00 | | 00 | | 00 | 00 |
| 40. Apply the loss from line 36, Column A proportionally to the gains in Columns B, C and D (See instructions)..... | | | | 00 | | 00 | | 00 | 00 |
| 41. Totalize Columns B, C and D. If any of these Columns reflect a loss on line 36, enter zero here | | | (65) | 00 | (67) | 00 | (69) | 00 | 00 |
| 42. Add the total of Columns B, C and D, line 41. Notwithstanding, if line 35 does not reflect any gain in Columns B, C and D, you must enter the total amount of line 36, Columns A, B, C and D | | | | | | | | (70) | 00 |
| 43. Net capital gain (or loss) (Add line 35, Column A and line 42)..... | | | | | | | | (71) | 00 |
| 44. If line 43 is more than zero, enter here and in Part 2, line 2 P of the return the sum of lines 34 and 43. If line 43 includes long - term capital gains, see instructions..... | | | | | | | | (72) | 00 |
| 45. If line 43 is a net loss, enter here and in Part 2, line 2 P of the return, line 34 plus the smaller of the following amounts: a) The net loss on line 43, or b) (1,000)..... | | | | | | | | (73) | 00 |

Schedule D1 Individual

Rev. 05.02



SALE OR EXCHANGE OF PRINCIPAL RESIDENCE

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Computation of Gain

- 1. Date in which the old residence was sold (day, month, year)
2. Were funds from an Individual Retirement Account (IRA) used to acquire the old residence?
3. Have you bought or built a new residence?
4. Selling price of the old residence
5. Expenses of sale
6. Total realized
7. Adjusted basis of residence sold
8. Gain realized on sale
9. If you have not replaced your residence, do you plan to do so during the replacement period?

Part II One-Time Exclusion for Taxpayers Age 60 or Older (See instructions)

- 10. Who was age 60 or older on the date of sale?
11. Did the person who was age 60 or older own and use the property sold as his or her principal residence for a total of at least 3 years
12. If line 11 is "Yes", do you elect to take the once in a lifetime exclusion from the gain on the sale?
13. At the time of sale, who owned the residence?
14. Exclusion: Enter the smaller of line 8 or \$90,000 (\$45,000 if married filing separate returns)

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Residence 42

- 15. Recognized gain. If line 14 is zero, enter here the amount of line 8. Otherwise, subtract line 14 from line 8 and enter here.
16. Fixing-up expenses of the old residence
17. Add lines 14 and 16
18. Adjusted sales price
19. (a) Enter date you moved into new residence (b) Cost of new residence
20. Subtract line 19(b) from line 18. If it is zero or less, enter zero
21. Taxable gain. Enter the smaller of line 15 or 20. If it is zero or less, enter zero.
22. Gain to be postponed
23. Adjusted basis of new residence

Schedule G Individual

Rev. 05.02



SALE OR EXCHANGE OF ALL TRADE OR BUSINESS ASSETS OF A SOLE PROPRIETORSHIP BUSINESS

200

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Questionnaire

- 1. Did you elect to defer the gain from the sale of the first sole proprietorship business?
Taxable Year
Amount of deferred gain
2. Adjusted basis of the new sole proprietorship business
3. Did you sell your sole proprietorship business during this year?
4. Date in which the first sole proprietorship business was sold
5. (a) Did you buy a new sole proprietorship business? (b) If you answered "Yes", enter date

Part II Computation of Gain

- 6. Selling price of the first sole proprietorship business
7. Expenses of sale
8. Total realized
9. Adjusted basis of the first sole proprietorship business
10. Gain realized on sale
11. If you haven't replaced your first sole proprietorship business, do you plan to do so within the replacement period?

Part III Adjusted Sales Price, Taxable Gain and Adjusted Basis of New Sole Proprietorship Business 44

- 12. Recognized gain. Enter the amount of line 10.
13. Selling price of the first sole proprietorship business
14. (a) Enter date you acquired the new sole proprietorship business (b) Cost of new sole proprietorship business
15. Purchasing commissions and expenses incurred in the new sole proprietorship business
16. Reinvested total
17. Subtract line 16 from line 13
18. Taxable gain
19. Postponed gain
20. Adjusted basis of the new sole proprietorship business

Schedule D2 Individual

Rev. 05.02



SPECIAL TAX ON NET LONG TERM CAPITAL GAINS

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Computation of Special Tax on Net Long-term Capital Gains

56

| | | | |
|--|------|--|----|
| 1. Adjusted Gross Income (Part 2, line 5 of the return) | (01) | | 00 |
| 2. Less: | | | |
| (a) Excess of net long-term capital gain attributable to property located in Puerto Rico over the net short-term capital loss (See instructions) | (02) | | 00 |
| (b) Excess of net long-term capital gain attributable to other properties over the net short-term capital loss (See instructions) | (03) | | 00 |
| (c) Lump-Sum distributions of qualified pension plans | (04) | | 00 |
| (d) Excess of net long-term capital gain over the net short-term capital loss attributable to the investments in Tourism Development and Capital Investment Funds (Part 2, line 2Q of the return) | (05) | | 00 |
| (e) Excess of net long-term capital gain attributable to the sale of shares from an eligible corporation or partnership over the net short-term capital loss (See instructions) | (06) | | 00 |
| (f) Total (Add lines 2(a) through 2(e))..... | (07) | | 00 |
| 3. Adjusted Gross Income (Subtract line 2(f) from line 1) | (08) | | 00 |
| Note: Calculate your deductions for charitable contributions and medical expenses again (if any) based on your adjusted gross income from line 3 of this schedule. Do not change any of the amounts already entered on other schedules. | | | |
| 4. Deductions and exemptions: | | | |
| (a) Enter the larger of standard or itemized deductions (Calculate again, if necessary. See instructions) | (09) | | 00 |
| (b) Total additional deductions (Part 3, line 9 of the return) | (10) | | 00 |
| (c) Personal exemption (Part 3, line 11 of the return) | (11) | | 00 |
| (d) Total exemption for dependents (Part 3, line 12D of the return) | (12) | | 00 |
| (e) Total deductions and exemptions (Add lines 4(a) through 4(d)) | (13) | | 00 |
| 5. Net Taxable Income (Subtract line 4(e) from line 3. If it is less than zero, enter zero) | (14) | | 00 |
| 6. Determine the tax upon your income shown on line 5 according to tax tables and enter here | (15) | | 00 |
| 7. Multiply the sum of lines 2(b) and 2(c) by 20% | (16) | | 00 |
| 8. Multiply the sum of lines 2(a) and 2(d) by 10% | (17) | | 00 |
| 9. Multiply line 2(e) by 7% | (18) | | 00 |
| 10. Total tax under the alternate method (Add lines 6 through 9) | (19) | | 00 |

Part II Computation of Regular Tax over Net Taxable Income as per Return

| | | | |
|---|------|--|----|
| 11. Net taxable income (Part 3, line 14 of the return) | (20) | | 00 |
| 12. Tax on the amount on line 11 according to tax tables | (21) | | 00 |
| 13. Determined tax (Enter here and on page 2, Part 4, line 15 of the return, the smaller of line 10 or 12 and check(X) Special tax on capital gains) | (22) | | 00 |

Schedule F Individual

Rev. 05.02



OTHER INCOME

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

| Part I Interest 31 | | | Column A | Column B | Column C | Column D | Column E | Column F | Column G |
|--|----------------------------------|----------------|--|---|---|--|---|--|--------------------|
| Payer's name | Employer's Identification Number | Account Number | Eligible interest subject to withholding | Interest subject to withholding from financial institutions | Interest not subject to withholding from financial institutions | Interest from IRA distributions to Government Pensioners | Interest from IRA distributions under Section 1169A | Interest from IRA distributions through transfer under Section 1169B | Other interest |
| (01) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (02) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (03) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (04) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (05) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (06) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (07) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| (08) | | | 00 | 00 | 00 | 00 | 00 | 00 | 00 |
| 1. Subtotal of interest..... (09) | | | 00 ⁽¹³⁾ | 00 ⁽¹⁸⁾ | 00 ⁽²¹⁾ | 00 ⁽²⁶⁾ | 00 ⁽³¹⁾ | 00 ⁽³⁶⁾ | 00 |
| 2. Less: Interest exclusion (See instructions)..... | | | | 00 ⁽¹⁴⁾ | 00 ⁽¹⁹⁾ | 00 ⁽²²⁾ | 00 ⁽²⁷⁾ | 00 ⁽³²⁾ | |
| 3. Total interest (10) | | | 00 ⁽¹⁵⁾ | 00 ⁽²⁰⁾ | 00 ⁽²³⁾ | 00 ⁽²⁸⁾ | 00 ⁽³³⁾ | 00 ⁽³⁷⁾ | 00 |
| 4. Add line 3, Columns C and G..... | | | | | | | | | 00 ⁽³⁸⁾ |
| 5. Tax: Enter 17% of lines 3A and 3B, 10% of lines 3D and 3E, and 12.5% of line 3F..... (11) | | | 00 ⁽¹⁶⁾ | 00 | | 00 ⁽²⁴⁾ | 00 ⁽²⁹⁾ | 00 ⁽³⁴⁾ | |
| 6. Total tax (Determine the total of line 5. Enter in Part 4, line 18 of the return)..... | | | | | | | | | 00 ⁽³⁹⁾ |
| 7. Tax withheld (Submit Forms 480.6B, 480.7 and 480.7B, as applicable)..... (12) | | | 00 ⁽¹⁷⁾ | 00 | | 00 ⁽²⁵⁾ | 00 ⁽³⁰⁾ | 00 ⁽³⁵⁾ | |
| 8. Total tax withheld (Determine the total of line 7. Enter on Schedule B Individual, Part III, line 4)..... (40) | | | | | | | | | 00 |
| 9. Option to pay taxes from interest in any of Columns A, B and D as ordinary income (Enter here line 3A, 3B and 3D, as applicable)..... (41) | | | | | | | | | 00 |
| 10. Total interest (Add lines 4 and 9. Transfer to Part 2, line 2A of the return)..... (42) | | | | | | | | | 00 |

Part II Corporate Dividends and Partnerships Distributions **34**

| Payer's name | Employer's Identification Number | Account Number | Column A | | Column B | |
|---|----------------------------------|----------------|------------------------|----|----------------------------|----|
| | | | Subject to Withholding | | Not subject to Withholding | |
| | (01) | | | 00 | | 00 |
| | (02) | | | 00 | | 00 |
| | (03) | | | 00 | | 00 |
| | (04) | | | 00 | | 00 |
| | (05) | | | 00 | | 00 |
| | (06) | | | 00 | | 00 |
| | (07) | | | 00 | | 00 |
| Less: Exempt amount from dividends distributed under Act No. 26 of 1978 | | | | | (| 00 |
| 1. Total distributed amount (Transfer the total of Column B to Part 2, line 2E of the return)..... (08) | | | | 00 | (11) | 00 |
| 2. Special tax: 10% of Column A (Enter in Part 4, line 19 of the return)..... (09) | | | | 00 | | |
| 3. Tax withheld (Submit Form 480.6B. Enter on Schedule B Individual, Part III, line 5) (10) | | | | 00 | | |

NOTE: If you elected to include the distribution indicated in Column A as ordinary income, do not consider line 2 and transfer the total of line 1, Column A to Part 2, line 2D of the return.

Part III Special Partnerships Profits (SUBMIT SCHEDULE R - SEE INSTRUCTIONS) **40**

| Payer's name | Employer's Identification Number | Profits |
|--|----------------------------------|---------|
| | (01) | 00 |
| | (02) | 00 |
| | (03) | 00 |
| Total Profits (Transfer to Part 2, line 2B of the return)..... (04) | | 00 |

Part IV Profits from Subchapter N Corporations of Individuals

| Payer's name | Employer's Identification Number | Profits or Losses |
|---|----------------------------------|-------------------|
| | (05) | 00 |
| | (06) | 00 |
| | (07) | 00 |
| Net profit | | 00 |
| Less: Losses from previous years (Submit Schedule) | | (|
| Total Profits (Transfer to Part 2, line 2F of the return. If it is less than zero, enter zero)..... (08) | | 00 |

| Part V Miscellaneous Income | | | Column A | Column B | Column C |
|--|----------------------------------|----------------|----------------------|---|--------------------------------|
| Payer's name | Employer's Identification Number | Account Number | Miscellaneous Income | Judicial or Extrajudicial Indemnification | Income from Prizes and Contest |
| | (09) | | 00 | 00 | 00 |
| | (10) | | 00 | 00 | 00 |
| | (11) | | 00 | 00 | 00 |
| 1. Total | | | (12) 00 | (13) 00 | (14) 00 |
| 2. Total miscellaneous income (Add total of Columns A, B and C. Transfer to Part 2, line 2G of the return) | | | (15) 00 | | |

| Part VI Distributions from Individual Retirement Accounts and Educational Contributions Accounts | | | | | | | | |
|---|----------------------------------|----------------|---|--|--|--|---|----|
| Payer's name | Employer's Identification Number | Account Number | Column A | Column B | Column C | Column D | Column E | |
| | | | Distributions from IRA or Educational Contribution Accounts | Distributions of Income from Sources Within P.R. | Distributions of IRA to Government Pensioners (contributions excluded) | Distributions of IRA under Section 1169A | Distributions of IRA through Transfer under Section 1169B | |
| | (16) | | 00 | 00 | 00 | 00 | 00 | |
| | (17) | | 00 | 00 | 00 | 00 | 00 | |
| | (18) | | 00 | 00 | 00 | 00 | 00 | |
| 1. Total | | | (19) 00 | (20) 00 | (21) 00 | (22) 00 | (25) 00 | |
| 2. Tax on IRA or Educational Contribution Accounts distributions of income from sources within P.R. (17% tax from line 1B. Enter in Part 4, line 21 of the return) | | | | | | | (26) | 00 |
| 3. Tax on IRA distributions to Government pensioners (10% tax from line 1C. Enter in Part 4, line 22 of the return) | | | | | | | (27) | 00 |
| 4. Tax on IRA distributions under Section 1169A (10% tax from line 1D) | | | | | | | (23) 00 | |
| 5. Tax on IRA distributions through transfer under Section 1169B (12.5% tax from line 1E) | | | | | | | (24) 00 | |
| 6. Total tax under Sections 1169A and 1169B (Enter in Part 4, line 23 of the return) | | | | | | | (28) | 00 |
| 7. Option to pay taxes from distributions of income from sources within P.R. and from distributions to Government pensioners as ordinary income (Enter total of Columns B and/or C, only if you elected to include such distributions as ordinary income) | | | | | | | (29) | 00 |
| 8. Total distributions from Individual Retirement Accounts and Educational Contribution Accounts (Add total of Column A and line 7. Transfer to Part 2, line 2H of the return) | | | | | | | (30) | 00 |

Schedule H Individual

Rev 05.02



**INCOME FROM ANNUITIES
OR PENSIONS**

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Recipient of pension (check one): 1 Taxpayer 2 Spouse

35

Date in which you began receiving the pension: Day____Month____Year____

Place where the service was performed: Puerto Rico United States Others _____

Pension granted by (check one): 1 ELA 2 Federal 3 Private Business Employer

Part I Determination of Cost to be Recovered (See instructions)

| | | |
|---|--|----|
| 1. Cost of annuity (amount paid). If it is zero, enter zero on line 10 and go to Part II.....(01) | | 00 |
| 2. Pension received in previous years.....(02) | | 00 |
| 3. Less: | | |
| (a) Taxable pension received in previous years.....(03) | | 00 |
| (b) Tax exempt pension received in previous years.....(04) | | 00 |
| 4. Total (Add lines 3(a) and 3(b)).....(05) | | 00 |
| 5. Cost of pension tax exempt recovered in previous years (Subtract line 4 from line 2).....(06) | | 00 |
| 6. Cost to be recovered (Subtract line 5 from line 1).....(07) | | 00 |

Part II Taxable Income (See instructions)

| | | |
|--|--|----|
| 7. Total amount received in the year.....(08) | | 00 |
| 8. Tax exempt amount(09) | | 00 |
| 9. Pension income less the exempt amount (Subtract line 8 from line 7. If it is less than zero, go to line 13).....(10) | | 00 |
| 10. Cost to be recovered (Same as line 6).....(11) | | 00 |
| 11. Pension income in excess of the cost to be recovered (Subtract line 10 from line 9).....(12) | | 00 |
| 12. Taxable pension income (Enter here the amount of line 11 or 3% of line 1, whichever is larger (but not larger than the amount of line 9). Enter this amount in Part 2, line 2 J of the Long Form or in Part 2, line 3 of the Short Form).....(13) | | 00 |
| 13. Tax withheld on annuity or pension for the taxable year (Enter this amount in Part 4, line 31B of the Long Form or in Part 4, line 15B of the Short Form).....(14) | | 00 |

Schedule J Individual

Rev. 05.02



MEDICAL EXPENSES AND CHARITABLE CONTRIBUTIONS

200__

Taxable year beginning on _____, ____ and ending on _____, ____

Taxpayer's name

Social Security Number

| Name and address of person or institution to whom payment was made 46 | (A) Medical Expenses | (B) Other Contributions | (C) Contributions to Municipalities |
|---|----------------------|-------------------------|-------------------------------------|
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| | 00 | 00 | 00 |
| 1. Totalize Columns A, B and C (01) | 00 (05) | 00 (13) | 00 |
| 2. Multiply medical expenses by 50% and enter here (02) | 00 | | |
| 3. Multiply the adjusted gross income (Part 2, line 5 of the return) by 3% and enter here (See instructions) (03) | 00 (06) | 00 | |
| 4. Allowable deduction for medical expenses (Subtract line 3A from line 2. Enter here and on Schedule A Individual, Part I, line 7) (04) | 00 | | |
| 5. Subtract line 3B from line 1B (07) | | 00 | |
| 6. Multiply line 1B by 33% (08) | | 00 | |
| 7. Deduction for other contributions (Enter the larger of lines 5 and 6) (09) | | 00 | |
| 8. Multiply the adjusted gross income (Part 2, line 5 of the return) by 15% and enter here (Limit, see instructions) (10) | | 00 | |
| 9. Allowable deduction for other contributions (Enter the smaller of lines 7 and 8) (11) | | 00 | |
| 10. Additional deduction up to 15% of the adjusted gross income for certain charitable contributions (See instructions) (12) | | 00 | |
| 11. Total allowable deduction for contributions (Add lines 1C, 9 and 10. Enter here and on Schedule A Individual, Part I, line 8) (20) | | | 00 |

Schedule I Individual

Rev. 05.02



ORDINARY AND NECESSARY EXPENSES

200__

Taxable year beginning on _____, ____ and ending on _____, ____

Taxpayer's name

Social Security Number

Part I **Detail of Expenses** (See instructions)

58

| | | | |
|--|------|--|----|
| 1. Meals and entertainment | | | |
| A. Total expenses incurred or paid | (01) | | 00 |
| B. Reimbursed expenses (meals and entertainment)..... | (02) | | 00 |
| C. Difference (If line 1B exceeds line 1A, enter the excess here and on Schedule F Individual, Part V).. | (03) | | 00 |
| D. Difference (If line 1A exceeds line 1B, enter the excess here) | (04) | | 00 |
| E. Enter 50% of line 1D (See instructions)..... | (05) | | 00 |
| 2. Other expenses | | | |
| A. Cost and maintenance of uniforms..... | (11) | | 00 |
| B. Union dues, college memberships and professional associations..... | (12) | | 00 |
| C. Purchase of educational materials by teachers..... | (13) | | 00 |
| D. Purchase of technical books related to professional or technical work..... | (14) | | 00 |
| E. Educational and improvement expenses of your profession or occupation. | (15) | | 00 |
| F. Depreciation (Part II of this Schedule)..... | (16) | | 00 |
| G. Other expenses related to your profession or occupation..... | (17) | | 00 |
| H. Total other expenses (Add lines 2A through 2G. Enter total here)..... | (18) | | 00 |
| I. Reimbursement of other expenses..... | (19) | | 00 |
| J. Difference (If the amount on line 2 I exceeds the amount on line 2H, enter the excess here and on Schedule F Individual, Part V. Otherwise, go to line 2K)..... | (20) | | 00 |
| K. If line 2H exceeds line 2 I, enter the excess on this line..... | (30) | | 00 |
| 3. Total ordinary and necessary expenses (Add lines 1E and 2K. Enter the amount on this line)..... | (31) | | 00 |
| 4. Wages, Commissions, Allowances and Tips (Part 2, line 1B of the Long Form or Short Form)..... | (32) | | 00 |
| 5. Federal Government Wages (Part 2, line 1C of the Long Form or Part 2, line 2 of the Short Form)..... | (33) | | 00 |
| 6. Total wages (Add lines 4 and 5)..... | (34) | | 00 |
| 7. Multiply line 6 by 3% and enter here..... | (35) | | 00 |
| 8. Deduction for ordinary and necessary expenses (Enter here and in Part 3, line 7E of the Short Form or on Schedule A Individual, Part II, line 5 the smaller of the following amounts: line 3, line 7, or up to the limit of \$1,500 (\$750 if you are married filing separate returns))..... | (40) | | 00 |

Part II Detail of Depreciation

| 1. Property classification (In the case of a building, specify the material used in the construction). | 2. Date acquired | 3. Cost or other basis (exclude cost of land). Basis for automobiles may not exceed from \$25,000 per vehicle. | 4. Depreciation claimed in prior years. | 5. Estimated useful life to compute the depreciation. | 6. Depreciation claimed this year. |
|--|------------------|--|---|---|------------------------------------|
|--|------------------|--|---|---|------------------------------------|

Current depreciation

| | | | | | |
|--|--|--|----|----|----|
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
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| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |
| | | | 00 | 00 | 00 |

Total (Transfer this amount to Part I, line 2F of this Schedule).....(10) 00

Schedule K Individual

Rev. 05.02



INDUSTRY OR BUSINESS INCOME

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire 65

Date operations began:

Day ___ / Month ___ / Year ___

Employer's Identification Number, Industry or Business Income (check one): Taxpayer [] 1 Spouse [] 2, Check here if this is your principal industry or business [], Case or concession number, Location of Industry or Business - Number, Street and City, Number of employees, Industrial Code, Code, Nature of industry or business (i.e. hotel, rent of equipment, etc.)

Fully Taxable [] (01), Tax Incentives under: Act No. 26 of 1978 [] (02), Act No. 8 of 1987 [] (03), Act No. 148 of 1988 [] (04), Act No. 78 of 1993 [] (05), Act No. 75 of 1995 [] (06), Act No. 14 of 1996 [] (07), Act No. 135 of 1997 [] (08), Act No. 362 of 1999 [] (09), Act No. 178 of 2000 [] (10)

Part II Determination of Gain or Loss 71

Table with 3 columns: Description, Code, Amount. Rows include: 1. Net sales (01) 00, 2. Cost of goods sold or direct costs of production: a) Beginning inventory (02) 00, b) Plus: Purchases (03) 00, c) Direct salaries (04) 00, d) Other direct costs (05) 00, e) Total (Add lines 2(a) through 2(d)) (06) 00, f) Less: Ending inventory (07) 00, g) TOTAL COST OF GOODS SOLD (Subtract line 2(f) from line 2(e)) (08) 00, 3. Gross income (Subtract line 2(g) from line 1) (09) 00, 4. Less: Operating expenses and other costs (Detail in Part III) (10) 00, 5. Net income (11) 00, 6. Less: Net operating loss from previous years (Submit schedule, see instructions) (12) 00, 7. Adjusted net income (13) 00, 8. Less: Exempt amount [] % of line 7 (See instructions) (14) 00, 9. Gain (or loss) (If it is a gain determined under provisions not considered under Act No. 135 of 1997 or Act 362 of 1999, transfer the amount to page 1, Part II, line 2L of the return. If it is a loss, see instructions) (15) 00, 10. Special Tax Rate: Net income from Film Projects or Infrastructure Projects [] 7%; Business with exemption decree under Act 135 of 1997 [] 10% [] 7% [] 4% [] 2% [] Other [] % (Multiply line 9 by the corresponding %. Transfer to page 2, Part 4, line 24 of the return) (See instructions) (20) 00

Part III Operating Expenses and Other Costs 81

Table with 3 columns: Description, Code, Amount. Rows include: 1. Salaries, commissions and allowances to employees (01) 00, 2. Commissions to businesses (02) 00, 3. Payroll expenses (03) 00, 4. Contributions to pension plans (04) 00, 5. Contributions to deferred income plans (05) 00, 6. Medical or hospitalization insurance (06) 00, 7. Interest on business debts (07) 00, 8. Rent paid (08) 00, 9. Property taxes (09) 00, 10. Other taxes, patents and licenses (10) 00, 11. Repairs (11) 00, 12. Motor vehicles expenses (12) 00, 13. Utilities (13) 00, 14. Insurance (14) 00, 15. Advertising (15) 00, 16. Travel expenses (16) 00, 17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions) (17) 00, 18. Professional services (18) 00, 19. Materials and supplies (19) 00, 20. Depreciation and amortization (Submit Schedule E) (20) 00, 21. Bad debts (21) 00, 22. Other expenses (Submit detailed schedule) (22) 00, 23. Total (Transfer to Part II, line 4 of this Schedule) (30) 00

Schedule L Individual

Rev. 05.02



FARMING INCOME

200__

Taxable year beginning on _____ and ending on _____

Taxpayer's name

Social Security Number

Part I Questionnaire 66

Farming Income (check one):

Taxpayer Spouse

1 2

Check here if this is your principal industry or business

☐

Date operations began:

Day__ / Month__ / Year__

Employer's Identification Number

Location of Farming Business - Number, Street and City

EXEMPTION UNDER:

Act No. 225 of 1995 ☐(01)

Section 1023(s) of the Code ☐(02)

Industrial Code

Code

Nature of farming business (i.e. milk-dairy, breeding of chicken, etc.)

Number of employees

Part II Determination of Gain or Loss 73

Table with 11 rows for determining gain or loss, including Net sales, other income, cost of goods sold, gross income, net income, and gain/loss.

Part III Operating Expenses and Other Costs 83

Table with 23 rows for operating expenses and other costs, including salaries, commissions, payroll, taxes, insurance, and depreciation.

Schedule M Individual

Rev. 05.02



PROFESSIONS AND COMMISSIONS INCOME

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I

Questionnaire

(You must fill out one schedule for each source of income)

67

Income from (check one):

Taxpayer 1

Spouse 2

Check one: Professions 3

Commissions 4

Check here if this is your principal industry or business

Employer's Identification Number

Location of Principal Office - Number, Street and City

Date operations began:

Day ___ / Month ___ / Year ___

Industrial Code

Code

Nature of profession (i.e. lawyer, accountant, commission agent, etc.)

Number of employees

Part II

Determination of Gain or Loss

75

| | | |
|--|------|----|
| 1. Income | (01) | 00 |
| 2. Less: Operating expenses and other costs (Detail in Part III) | (10) | 00 |
| 3. Net income | (11) | 00 |
| 4. Less: Net operating loss from previous years (Submit schedule, see instructions) | (12) | 00 |
| 5. Gain (or loss) (If it is a gain, transfer to page 1, Part 2, line 2N of the return. If it is a loss, see instructions) | (20) | 00 |

Part III

Operating Expenses and Other Costs

85

| | | |
|--|------|----|
| 1. Salaries, commissions and allowances to employees | (01) | 00 |
| 2. Commissions to businesses | (02) | 00 |
| 3. Payroll expenses | (03) | 00 |
| 4. Contributions to pension plans | (04) | 00 |
| 5. Contributions to deferred income plans | (05) | 00 |
| 6. Medical or hospitalization insurance | (06) | 00 |
| 7. Interest on business debts | (07) | 00 |
| 8. Rent paid | (08) | 00 |
| 9. Property taxes | (09) | 00 |
| 10. Other taxes, patents and licenses | (10) | 00 |
| 11. Repairs | (11) | 00 |
| 12. Motor vehicles expenses | (12) | 00 |
| 13. Utilities | (13) | 00 |
| 14. Insurance | (14) | 00 |
| 15. Advertising | (15) | 00 |
| 16. Travel expenses | (16) | 00 |
| 17. Meal and entertainment expenses (Total expenses \$ _____) (See instructions) | (17) | 00 |
| 18. Professional services | (18) | 00 |
| 19. Materials and supplies | (19) | 00 |
| 20. Depreciation and amortization (Submit Schedule E) | (20) | 00 |
| 21. Bad debts | (21) | 00 |
| 22. Other expenses (Submit detailed schedule) | (22) | 00 |
| 23. Total (Transfer to Part II, line 2 of this Schedule) | (30) | 00 |

Schedule N Individual

Rev. 05.02



RENTAL INCOME

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

Part I Questionnaire 68

Rental Income (check one):

Check here if this is your principal industry or business

Code

Taxpayer 1 Spouse 2

Location of rented property - Number, Street and City

- Fully Taxable (01)
Tax Incentives under:
Act No. 78 of 1993 (02)
Act No. 52 of 1983 (03)
Act No. 8 of 1987 (04)
Act No. 135 of 1997 (05)

Nature of rented property (i.e. residence, apartment, etc.)

Case or concession number

Number of employees

Part II Determination of Gain or Loss 77

Table with 3 columns: Description, Code, Amount. Rows include Income, Less: Operating expenses, Net income, Less: Net operating loss, Adjusted net income, Less: Exempt amount, Gain (or loss), Tax on income derived from the operation of a business with exemption decree under Act 135 of 1997.

Part III Operating Expenses and Other Costs 87

Table with 3 columns: Description, Code, Amount. Rows include Salaries, commissions and allowances to employees, Payroll expenses, Contributions to pension plans, Contributions to deferred income plans, Medical or hospitalization insurance, Interest on business debts, Property taxes, Other taxes, patents and licenses, Repairs, Motor vehicles expenses, Utilities, Insurance, Advertising, Travel expenses, Professional services, Maintenance, Depreciation and amortization (Submit Schedule E), Other expenses (Submit detailed schedule), Total.

Schedule O Individual

Rev. 05.02



ALTERNATE BASIC TAX

200__

Taxable year beginning on _____, _____ and ending on _____, _____

| | |
|---|-------------------------------|
| Taxpayer's name | Social Security Number |
| <p>1. Adjusted Gross Income (Enter the amount from Part 2, line 5 of the return)..... (01) 91</p> | 00 |
| <p>2. Less:</p> <p style="padding-left: 20px;">(a) Ordinary and necessary expenses..... (02)</p> <p style="padding-left: 20px;">(b) Long-term capital gain..... (03)</p> <p style="padding-left: 20px;">(c) Total..... (04)</p> | 00 |
| <p>3. Adjusted Gross Income for purposes of the Alternate Basic Tax (Subtract line 2(c) from line 1)..... (05)</p> | 00 |
| <p>4. Regular Tax (The sum of lines 15 and 16 from Part 4 of the return, or the sum of the tax determined on line 6 of Schedule D2 Individual, if applicable, and line 16 from Part 4 of the return)..... (06)</p> | 00 |
| <p>5. Determine the Alternate Basic Tax as follows:</p> <p>If the Adjusted Gross Income (line 3) is:</p> <p style="padding-left: 40px;">(a) \$75,000 but not over \$125,000 (\$37,500 to \$62,500, if married filing separate return), multiply line 3 by 10%.</p> <p style="padding-left: 40px;">(b) Over \$125,000 but not over \$175,000 (over \$62,500 but not over \$87,500, if married filing separate return), multiply line 3 by 15%.</p> <p style="padding-left: 40px;">(c) Over \$175,000 (over \$87,500, if married filing separate return), multiply line 3 by 20%.</p> | |
| <p>6. This is your Alternate Basic Tax (Enter the corresponding amount on this line)..... (07)</p> | 00 |
| <p>Excess of Alternate Basic Tax over Regular Tax (Subtract line 4 from line 5. If line 4 is larger than line 5, enter zero. If line 5 is larger than line 4, enter the difference here and transfer to Part 4, line 17 of the return)..... (10)</p> | 00 |

Schedule P Individual

Rev. 05.02



GRADUAL ADJUSTMENT

200__

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security Number

| | | |
|---|-----------|----|
| 1. Net Taxable Income (Part 3, line 14 of the return or the net taxable income from Schedule D2 Individual, line 5).....(01) | 93 | 00 |
| 2. Enter \$75,000 (\$37,500, if married filing separate return).....(02) | | 00 |
| 3. Subtract line 2 from line 1.....(03) | | 00 |
| 4. 5% of line 3.....(04) | | 00 |
| 5. Limit: | | |
| (a) Enter \$7,310 (\$3,655, if married filing separate return).....(05) | | 00 |
| (b) Plus: 33% of personal exemption and exemption for dependents (Line 11 and line 12D from Part 3 of the return).....(06) | | 00 |
| 6. Total limit (Add lines 5(a) and 5(b)).....(07) | | 00 |
| 7. Gradual adjustment (The smaller of line 4 or 6. Enter here and in Part 4, line 16 of the return).....(10) | | 00 |

Conservation Period: Ten (10) years

Schedule R

Rev. 05.02



SPECIAL PARTNERSHIP

200 _____

Taxable year beginning on _____, _____ and ending on _____, _____

Taxpayer's name

Social Security or Employer's Identification No.

| Part I | Adjusted Basis Determination of a Partner in one or more Special Partnerships | Column A | Column B | Column C |
|---|---|-----------|----------|----------|
| Name of entity | | | | |
| Employer's identification number | | | | |
| 1. Adjusted basis at the end of the previous taxable year | | 00 | 00 | 00 |
| 2. Basis increase: | | | | |
| (a) Partner's distributable share on income and profits claimed on previous year (See instructions) | | 00 | 00 | 00 |
| (b) Contributions made during the year | | 00 | 00 | 00 |
| (c) Special partnership's capital assets gain..... | | 00 | 00 | 00 |
| (d) Exempt income | | 00 | 00 | 00 |
| (e) Farming income deduction granted by Section 1023(s) of the Code | | 00 | 00 | 00 |
| (f) Other income or gains (See instructions)..... | | 00 | 00 | 00 |
| (g) Total basis increase (Add lines 2(a) through 2(f)) | | 00 | 00 | 00 |
| 3. Basis decrease: | | | | |
| (a) Partner's distributable share on partnership's loss claimed on previous year | | 00 | 00 | 00 |
| (b) Special partnership's capital assets loss | | 00 | 00 | 00 |
| (c) Distributions during the year | | 00 | 00 | 00 |
| (d) Credits claimed the preceding year (See instructions) | | 00 | 00 | 00 |
| (e) Withholding at source during the year | | 00 | 00 | 00 |
| (f) No admissible expenses for the year | | 00 | 00 | 00 |
| (g) Distributable share on losses from exempt operations during the year | | 00 | 00 | 00 |
| (h) Total basis decrease (Add lines 3(a) through 3(g)) | | 00 | 00 | 00 |
| 4. Adjusted Basis (Add lines 1 and 2(g) less line 3(h). Transfer this amount to line 6(a)) | | 00 | 00 | 00 |
| Part II | Determination of Partner's Allowable Losses in one or more Special Partnerships | 95 | | |
| 5. (a) Partner's distributable share on partnership's loss for the year | | 00 | 00 | 00 |
| (b) Loss carryover from previous years (See instructions) | | 00 | 00 | 00 |
| (c) Total losses (Add lines 5(a) and 5(b)) | | 00 | 00 | 00 |
| 6. (a) Adjusted Basis (Part I, line 4) | | 00 | 00 | 00 |
| (b) Partnership's debts under Tourism Incentives Act or Tourism Development Act attributable to partner | | 00 | 00 | 00 |
| (c) Total partner's adjusted basis (Add lines 6(a) and 6(b))..... | | 00 | 00 | 00 |
| 7. Distributable share on partnership's net income for the year (See instructions) | | 00 | 00 | 00 |
| 8. Excess of net income (or loss) on distributable share (Subtract line 5(c) from line 7) | | (01) 00 | (02) 00 | (03) 00 |
| •If line 8 is zero or more than zero, do not complete the rest of the form (Transfer these amounts to Schedule F Individual, Part III or Form 480.10 or 480.20, Part IV, line 15) | | | | |
| •If line 8 is less than zero, continue with line 9. | | | | |
| 9. Available losses (The smaller of lines 6(c) or 8) | | 00 | 00 | 00 |
| 10. Total losses (Add losses determined on line 9, Columns A through C) | | | | 00 |
| 11. Partner's net income without considering losses from special partnerships (See instructions) | | | | 00 |
| 12. 50% of line 11 | | | | 00 |
| 13. Allowable Loss (Enter the smaller of line 10 or 12. Enter this amount on Form 482.0, Part 2, line 2C or Form 480.10 or 480.20, Part IV, line 16) .. (10) | | | | 00 |
| 14. Loss carryforward for next year (Add lines 7 and 13 and subtract this amount from line 5(c)) | | | | 00 |

Schedule T Individual

Rev. 05.02



ADDITION TO THE TAX FOR FAILURE TO PAY ESTIMATED TAX IN CASE OF INDIVIDUALS

Taxable year beginning on _____, _____ and ending on _____, _____

200__

Taxpayer's name

Social Security Number

Part I Penalty for Substantial Underestimate of Tax

14

Table with 12 rows for Part I calculations, including tax liability, credits, estimated tax, and penalty for substantial underestimate.

Part II Addition to the Tax for Failure to Pay - Short Method

Check here if you meet all the requirements []

Table with 3 rows for Part II calculations, including failure to pay and penalty for failure to pay.

Part III Addition to the Tax for Failure to Pay - Ordinary Method

Section A - Failure to Pay

CALENDAR YEAR or FISCAL YEAR (Enter the corresponding dates)

Due date

Table with 4 columns for due dates: (a) First Installment, (b) Second Installment, (c) Third Installment, (d) Fourth Installment

Table with 12 rows for Section A calculations, including amount of estimated tax per installment, payment date, and failure to pay.

Section B - Penalty

Table with 8 rows for Section B calculations, including penalty for failure to pay based on months or fraction thereof.

Part IV Addition to the Tax for Failure to Pay Estimated Tax

Table with 1 row for Part IV calculation: Addition to the Tax for Failure to Pay Estimated Tax.

Part V

Tables to Calculate the Addition to the Tax for Failure to Pay the Installments of Estimated Tax

TABLE 1 - Payments to Meet the First Installment Made After its Due Date (_____)

| Amount due and not paid before the payment (a) | Amount of payment or overpayment (b) | Date of payment or overpayment (c) | Months or fraction thereof (except the first month) from its due date (d) | Multiply (a) by (d) by 2% (e) |
|--|---|---------------------------------------|--|----------------------------------|
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| Total: Add Column (e) and transfer to Part III, line 29, Column (a) | | | | 00 |

TABLE 2 - Payments to Meet the Second Installment Made After its Due Date (_____)

| Amount due and not paid before the payment (a) | Amount of payment or overpayment (b) | Date of payment or overpayment (c) | Months or fraction thereof (except the first month) from its due date (d) | Multiply (a) by (d) by 2% (e) |
|--|---|---------------------------------------|--|----------------------------------|
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| Total: Add Column (e) and transfer to Part III, line 29, Column (b) | | | | 00 |

TABLE 3 - Payments to Meet the Third Installment Made After its Due Date (_____)

| Amount due and not paid before the payment (a) | Amount of payment or overpayment (b) | Date of payment or overpayment (c) | Months or fraction thereof (except the first month) from its due date (d) | Multiply (a) by (d) by 2% (e) |
|--|---|---------------------------------------|--|----------------------------------|
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| Total: Add Column (e) and transfer to Part III, line 29, Column (c) | | | | 00 |

TABLE 4 - Payments to Meet the Fourth Installment Made After its Due Date (_____)

| Amount due and not paid before the payment (a) | Amount of payment or overpayment (b) | Date of payment or overpayment (c) | Months or fraction thereof (except the first month) from its due date (d) | Multiply (a) by (d) by 2% (e) |
|--|---|---------------------------------------|--|----------------------------------|
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| 00 | 00 | | | 00 |
| Total: Add Column (e) and transfer to Part III, line 29, Column (d) | | | | 00 |

Formulario 480-E

Form
Rev. 05.02



**DECLARACION DE CONTRIBUCION ESTIMADA
ESTIMATED TAX DECLARATION**

PARA USO OFICIAL
FOR OFFICIAL USE

Número de Serie - Serial Number

Número de Seguro Social o Identificación Patronal - Social Security or Employer's Identification Number

Año que comienza el - Taxable year beginning on
Día ____ / Mes ____ / Año ____
Day Month Year

Individuo
Individual

Corporación
Corporation

Sociedad
Partnership

Año que termina el - Taxable year ending on
Día ____ / Mes ____ / Año ____
Day Month Year

Declaración Original
Original Declaration

Declaración Enmendada
Amended Declaration

Si tiene la obligación de rendir una Declaración de Contribución Estimada, no podrá acogerse al beneficio de pagar el balance pendiente de pago de la contribución en dos plazos.
If you are required to file an Estimated Tax Declaration, you are not entitled to the benefit of paying the balance of tax due in two installments.

Nombre y dirección del contribuyente - Taxpayer's name and address

Sello de Recibo
Receipt Stamp

| | | |
|--|--|----|
| 1. Total Contribución Estimada Total Estimated Tax | | 00 |
| 2. Crédito Estimado por Cantidades Retenidas o Pagadas Estimated Credit for Amounts Withheld or Paid | | 00 |
| 3. Contribución Estimada Ajustada (Línea 1 menos línea 2) Adjusted Estimated Tax (Subtract line 2 from line 1) | | 00 |
| 4. Crédito por Contribución Pagada en Exceso Credit for Tax Paid in Excess | | 00 |
| 5. Contribución Estimada a Pagar (Línea 3 menos línea 4) Estimated Tax to be Paid (Subtract line 4 from line 3) | | 00 |
| 6. Importe de cada Plazo Amount of each Installment | | 00 |
| 7. Crédito por Contribución Pagada en Exceso No Reclamado en línea 4 Credit for Tax Paid in Excess not Claimed on line 4 | | 00 |
| 8. Balance a Pagar: Balance to be paid: | (a) Primer Plazo First Installment | 00 |
| | (b) Segundo Plazo Second Installment | 00 |
| | (c) Tercer Plazo Third Installment | 00 |
| | (d) Cuarto Plazo Fourth Installment | 00 |

JURAMENTO - OATH

Declaro bajo penalidad de perjurio que esta declaración ha sido examinada por mí y que según mi mejor información y creencia es cierta, correcta y completa.

I hereby declare under penalty of perjury that this declaration has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Título - Title

Firma del Contribuyente o Representante Autorizado
Taxpayer's or Duly Authorized Agent's Signature

Fecha - Date

Nota: Esta declaración no se deberá enviar con la planilla. La misma deberá rendirse por separado en la Colecturía del municipio donde reside o enviarla al: DEPARTAMENTO DE HACIENDA PO BOX 9022501 SAN JUAN PR 00902-2501.

Note: This declaration should not be sent with the return. The same must be filed separately at the Internal Revenue Collections Office of the municipality where you reside or sent to: DEPARTMENT OF THE TREASURY PO BOX 9022501 SAN JUAN PR 00902-2501.